

2008**Partner's Share of Income,
Deductions, Credits, etc.****K-1 (565)**

For calendar year 2008 or fiscal year beginning month _____ day _____ year _____, and ending month _____ day _____ year _____.

Partner's identifying number

Partner's name, address, city, state, and ZIP Code

Partnership's FEIN**Secretary of State file number**

Partnership's name, address, city, state, and ZIP Code

A Is this partner a: • **(1)** ☐ general partner; or **(2)** ☐ limited partner?**B** What type of entity is this partner? •

- (1)** ☐ Individual **(5)** ☐ General Partnership **(9)** ☐ IRA/Keogh/SEP
(2) ☐ S Corporation **(6)** ☐ Limited Partnership **(10)** ☐ Exempt Organization
(3) ☐ Estate/Trust **(7)** ☐ LLP **(11)** ☐ Disregarded Entity
(4) ☐ C Corporation **(8)** ☐ LLC

C Is this partner a foreign partner? • ☐ Yes ☐ No**D** Enter partner's percentage (without regard to special allocations) of:**(i)** Before decrease or termination**(ii)** End of year

Profit sharing % • %

Loss sharing % • %

Ownership of capital % • %

E Partner's share of liabilities:

Nonrecourse • \$

Qualified nonrecourse financing • \$

Other • \$

F Reportable transaction number**G** **(1)** Check here if this is a publicly traded partnership as defined in IRC Section 469(k)(2) ☐**(2)** Check here if this is an investment partnership (R&TC Sections 17955 and 23040.1) ☐**H** Check here if this is: •**(1)** ☐ A final Schedule K-1 (565) **(2)** ☐ An amended Schedule K-1 (565)**I** Is this partner a nonresident of California? ☐ Yes • ☐ No**J** Analysis of partner's capital account: Check the box • **(1)** ☐ Tax Basis **(2)** ☐ GAAP **(3)** ☐ Section 704(b) Book **(4)** ☐ Other (explain)

(a) Capital account at beginning of year	(b) Capital contributed during year	(c) Partner's share of line 3, line 4, and line 7, Form 565, Schedule M-2	(d) Withdrawals and distributions	(e) Capital account at end of year, combine column (a) through column (d)
•	•	•	•	•

Caution: Refer to Partner's Instructions for Schedule K-1 (565) before entering information from this schedule on your California return.

	(a) Distributive share items	(b) Amounts from federal Schedule K-1 (1065)	(c) California adjustments	(d) Total amounts using California law. Combine col. (b) and col. (c)	(e) California source amounts and credits
Income (Loss)	1 Ordinary income (loss) from trade or business activities			•	▶
	2 Net income (loss) from rental real estate activities			•	▶
	3 Net income (loss) from other rental activities				
	4 Guaranteed payments to partners			•	▶
	5 Interest income			•	▶
	6 Dividends			•	▶
	7 Royalties			•	▶
	8 Net short-term capital gain (loss)			•	▶
	9 Net long-term capital gain (loss)			•	▶
	10 a Total Gain under IRC Section 1231 (other than due to casualty or theft)			•	▶
	b Total Loss under IRC Section 1231 (other than due to casualty or theft)			•	▶
	11 a Other portfolio income (loss). Attach schedule			•	▶
	b Total other income. Attach schedule			•	▶
	c Total other loss. Attach schedule			•	▶

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Deductions	12 Expense deduction for recovery property (IRC Section 179 and R&TC Sections 17267.2, 17267.6 and 17268)				
	13 a Charitable contributions				
	b Investment interest expense				
	c 1 Total expenditures to which an IRC Section 59(e) election may apply				
	2 Type of expenditures				
	d Deductions related to portfolio income				
	e Other deductions. Attach schedule				
Credits	15 a Total withholding (equals amount on Form 592-B if calendar year partnership)				
	b Low-income housing credit				
	c Credits other than line 15b related to rental real estate activities.				
	d Credits related to other rental activities.				
	e Nonconsenting nonresident partner's tax paid by partnership				
	f Other credits – Attach required schedules or statements				
Alternative Minimum Tax (AMT) Items	17 a Depreciation adjustment on property placed in services after 1986				
	b Adjusted gain or loss				
	c Depletion (other than oil & gas)				
	d Gross income from oil, gas, and geothermal properties.				
	e Deductions allocable to oil, gas, and geothermal properties.				
	f Other alternative minimum tax items				
Tax-Exempt Income and Nondeductible Expenses	18 a Tax-exempt interest income				
	b Other tax-exempt income				
	c Nondeductible expenses				
Distributions	19 a Distributions of money (cash and marketable securities).				
	b Distributions of property other than money				
Other Information	20 a Investment income				
	b Investment expenses				
	c Other information. See instructions				

Other Partner Information**Table 1** — Partner's share of nonbusiness income from intangibles (source of income is dependent on residence or commercial domicile of the partners):

Interest \$ _____ Sec. 1231 Gains/Losses \$ _____ Capital Gains/Losses \$ _____

Dividends \$ _____ Royalties \$ _____ Other \$ _____

FOR USE BY APPORTIONING UNITARY PARTNERS ONLY – See instructions.

Table 2 — Partner's share of distributive items.

- A. Partner's share of the partnership's business income. See instructions. \$ _____
- B. Partner's share of nonbusiness income from real and tangible personal property sourced or allocable to California.

Capital Gains/Losses \$ _____ Rents/Royalties \$ _____

Sec. 1231 Gains/Losses \$ _____ Other \$ _____

- C. Partner's distributive share of the partnership's property, payroll, and sales:

Factors	Total within and outside California	Total within California
Property: Beginning	\$	\$
Ending	\$	\$
Annual Rent Expense	\$	\$
Payroll	\$	\$
Sales	\$	\$